

108TH CONGRESS
1ST SESSION

H. R. 1795

To provide that the income tax shall not apply for taxable years during which the taxpayer, or either spouse of a married couple, is serving in the war in Iraq.

IN THE HOUSE OF REPRESENTATIVES

APRIL 11, 2003

Mr. GARRETT of New Jersey introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide that the income tax shall not apply for taxable years during which the taxpayer, or either spouse of a married couple, is serving in the war in Iraq.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXEMPTION FROM TAX ON ACCOUNT OF SERV-**
4 **ICE IN WAR IN IRAQ.**

5 (a) IN GENERAL.—No tax imposed by subtitle A of
6 the Internal Revenue Code of 1986 shall apply to any indi-
7 vidual (or, in the case of a married individual, to such
8 individual and such individual's spouse) for any taxable
9 year if during any portion of such taxable year such indi-

1 vidual (or either spouse) is serving as a member of the
2 Armed Forces of the United States (as defined in section
3 7701(a)(15) of the Internal Revenue Code of 1986) on
4 active duty in the combat zone designated for purposes
5 of the war with Iraq.

6 (b) EFFECTIVE DATE.—This section shall apply to
7 taxable years beginning after December 31, 2002.

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